

STATE TAX COMMISSION

MICHIGAN CERTIFIED ASSESSING OFFICER PROGRAM SUMMARY

The State Tax Commission (STC) is responsible for the education and certification of assessing officers in the State of Michigan. This program summary provides general information regarding the entry level assessor certification. Individuals who successfully complete the program will receive a Michigan Certified Assessing Officer (MCAO) certificate. MCAO programs are scheduled to be held annually in July and January. Each program may consist of up to 35 students.

MCAO Program Summary:

- The MCAO program is an online/lecture hybrid held in a four semester, multiple chapter format taught over 16 months
- Students are required to post weekly to online classroom boards for each chapter
- Students are required to attend mandatory 8am to 5pm Saturday “practicum” sessions for each chapter
- Practicum sessions are generally held in Lansing or St. Ignace, but may be held in other locations as necessary for field instruction
- A writing assignment for each chapter is due at the practicum sessions
- An examination is given at the end of every semester
- Students must achieve a minimum overall score of 75% to pass the program
- MCAO program materials are made available to students on the Moodle classroom
- MCAO students are expected to behave in a professional manner when participating in the program

MCAO Application Guidelines:

Applications for the July program will be accepted annually from March 1 to May 1. Applications for the January program will be accepted annually from September 1 to November 1. All applications received on or before the deadline will be reviewed after the deadline date has expired and applicants will be issued a written approval or denial letter. Applications received after the application deadline dates will not receive consideration.

MCAO Program Costs:

The cost for the program, based on achieving minimum enrollment requirements, is \$2,000. Quarterly payments (\$500) are due prior to the beginning of each semester and are non-refundable. A program may be cancelled at the discretion of the STC due to not achieving the minimum enrollment requirements.

MCAO Withdrawal Policy:

A student may request a temporary withdrawal from the program due to unforeseen circumstances such as serious illness or death or serious illness of an immediate family member. Candidates who are approved for temporary withdrawal will be allowed to reenter the next scheduled MCAO program at the point where they withdrew. A request for temporary withdrawal must be submitted to the Commission in writing and include documentation which supports the reason for the request. The request will be reviewed and issued a written approval or denial.

MCAO Probation Policy:

All newly certified MCAO assessors will be placed on probation for one year. An assessor who is certifying an assessment roll at the end of the one year probationary period will be required to pass an AMAR Review in their local unit(s) and have no complaints filed with the STC during the probationary period. An MCAO who is not certifying an assessment roll will automatically be released from probation if no complaints have been filed with the STC. If a complaint is received within the probationary period, the STC may extend the probationary period which may include additional education requirements.

More information regarding the program can be found in the MCAO Program FAQ's on the State Tax Commission website.